

For assistance, call:

1-800-829-8374



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19154

Notice Number: CP21B

Date: June 22, 2009

Taxpayer Identification Number:

556-37-1547

Tax Form: CVL PEN

Tax Year: December 31, 2004

052935.617392.0205.007 1 AT 0.357 595

SAMUEL R CONGDON
%A JAMES LYNN
6820 WALLING LN
DALLAS TX 75231-7204

Amount of Refund

\$11,816.73

2935

This is not a bill

We Changed Your Account

We will explain why you received this notice, how we changed your account, how this change affects you, and actions you may wish to take.

Why You Received This Notice

We changed the civil penalty amount that we previously charged.

Our action is the result of your inquiry of June 23, 2008.

How We Changed Your Account

We changed your account as follows:

Account balance before this change	None
We changed the civil penalty amount that we charged for	\$10,000.00 CR
Failure to File Form 5471 and/or Form 8865	
Decrease in interest previously charged*	\$1,816.73 CR
Amount to be refunded to you	\$11,816.73
(if you owe no other taxes or other	
debts we are required to collect)	

*If you claimed a tax deduction for this interest, remember to report it as income on your next tax return.

How This Affects You

You may have already received your refund by direct deposit or mail. If not, you can expect it in approximately 2 weeks. Your refund will include interest if applicable. We will notify you if any pending matters postpone your refund.

EXHIBIT E